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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART - VI

#### Acts of Parliament and Ordinances promulgated by the President

##### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 16<sup>th</sup> March, 2024

No. RPB/Act - 48/2023/E:- The following Act of Parliament is republished for general information:-

Government of India  
Ministry of Law and Justice  
Legislative Department

New Delhi, the 28<sup>th</sup> December, 2023, Pausha 7, 1945 (Saka)

The following Act of Parliament has received the assent of the President on the 28<sup>th</sup> December, 2023, is hereby published for general information: -

#### THE CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2023

No. 48 OF 2023

[28th December, 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. This Act may be called the Central Goods and Services Tax (Second Amendment) Act, 2023. Short title.

12 of 2017.

2. In section 110 of the Central Goods and Services Tax Act, 2017,—

Amendment of  
section 110.

(A) in sub-section (I),—

(I) in clause (b), after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iii) has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal,

Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court;";

(II) the following proviso shall be inserted, namely:—

"Provided that a person who has not completed the age of fifty years shall not be eligible for appointment as the President or Member.";

(B) in sub-section (9), for the words, "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "seventy years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted;

(C) in sub-section (10), for the words, "sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted.

Sd/-  
**S. K. G. RAHATE,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Sd/-  
**K. M. LALA,**  
Secretary to Government.

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